

BURSOR & FISHER, P.A.
Joel D. Smith (State Bar No. 244902)
Neal J. Deckant (State Bar No. 322946)
1990 North California Blvd., Suite 940
Walnut Creek, CA 94596
Telephone: (925) 300-4455
Facsimile: (925) 407-2700
E-mail: jsmith@bursor.com
ndeckant@bursor.com

Attorneys for Plaintiffs and the Class

[additional counsel listed on signature page]

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA**

MARY L. SMITH, individually and on behalf of
all others similarly situated,

Case No. 5:23-cv-03527-PCP

**STIPULATION AND [PROPOSED]
ORDER TO ADMINISTRATIVELY
RELATE CASES PURSUANT TO
CIVIL LOCAL RULE 3-12 AND
CONSOLIDATE RELATED ACTIONS
UNDER FED. R. CIV. P. 42(a)**

GOOGLE, INC.,

Defendant.

MALISSA ADAMS, *et al.*,

Case No. 5:23-cv-04191-SVK

Plaintiffs,

GOOGLE, INC.,

Defendant.

STIPULATION AND [PROPOSED] ORDER TO ADMINISTRATIVELY RELATE ACTIONS UNDER CIVIL LOCAL RULE 3-12 AND TO CONSOLIDATE RELATED ACTIONS UNDER FED.R.CIV.P. 42(a)
CASE NO. 5:23-CV-03527-PCP

1 Pursuant to Local Rule 7-12, Plaintiff Mary L. Smith (“Smith”) and Plaintiffs Malissa Adams
 2 et al. (“Adams”) (collectively, “Plaintiffs”) and Defendant Google LLC (“Google”) (collectively, the
 3 “Parties”), by and through their respective counsel, hereby stipulate and agree to the following:

4 WHEREAS, Plaintiff Smith filed a putative class action against Google on July 14, 2023,
 5 captioned *Mary Smith v. Google, LLC*, Case No. 3:23-cv-03527-PCP (“Smith”), which is pending in
 6 this District;

7 WHEREAS, Plaintiff Adams filed a putative class action in this District against Google on
 8 August 17, 2023, captioned *Malissa Adams, et al. v. Google, LLC*, Case No. 5:23-cv-04191-SVK
 9 (“Adams”) (together with *Smith*, the “Related Cases”);

10 WHEREAS, Google and counsel in the *Smith* action stipulated to extend Google’s deadline
 11 for answering or responding to the *Smith* Complaint to October 6, 2023 (Dkt. 23);

12 WHEREAS, counsel for Google has agreed to accept service of process in *Adams*;

13 WHEREAS, the Parties have conferred and agree the Related Cases meet the definition of
 14 related cases under Civil Local Rule 3-12 because they, *inter alia*, (1) are brought against the same
 15 defendant, Google; (2) involve similar allegations that Google surreptitiously acquired tax filing
 16 information from putative class members who used online tax filing websites such as H&R Block,
 17 Tax Act, and Tax Slayer; and (3) assert many of the same causes of action;

18 WHEREAS, there is the potential for burdensome duplication of labor and expense, and the
 19 potential for conflicting results if the Related Cases are conducted in separate proceedings before
 20 different judges such that they should be designated as related under Civil Local Rule 3-12;

21 WHEREAS, Plaintiffs assert the Related Cases arise out of the same or a similar set of
 22 operative facts and assert similar legal claims against Google related to the use of Google Analytics
 23 by online tax filing websites. *See Adams*, ¶¶ 1-4; 26-30; *Smith* ¶¶ 1-4, 26-30;

24 WHEREAS, the Parties have conferred and agree to consolidation of the Related Cases for
 25 all purposes pursuant to Rule 42(a) of the Federal Rules of Civil Procedure into the “Consolidated
 26 Action”;

27 NOW THEREFORE, IT IS HEREBY STIPULATED AND AGREED, by and between the
 28 Parties, as follows:

1. The case file for the Consolidated Action will be maintained under Master File No. 3:23-cv-03527-PCP. When a pleading is intended to apply to all actions to which this Order applies, the words "All Actions" shall appear immediately after the words "This Document Relates To:" in the caption described above. When a pleading is not intended to apply to all actions, the docket number for each individual action to which the paper is intended to apply and the last name of the first-named plaintiff in said action shall appear immediately after the words "This Document Relates To:" in the caption identified above, for example, "3:23-cv-03527-PCP, All Actions."

2. All papers filed in the Consolidated Action shall be filed under Case No. 3:22-cv-007557-SI and shall bear the following caption:

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

IN RE GOOGLE TAX FILING CASES) Master File No. 3:23-cv-03527-PCP
This Document Relates to:)
)

3. Any action against Google subsequently filed, transferred, or removed to this Court that the Court determines arises out of the same or similar operative facts as the Consolidated Action will be, with the Court's approval, consolidated with the Consolidated Action for all purposes. Any party may file a Notice of Related Action pursuant to Civil Local Rule 3-12 whenever a party believes a case that should be consolidated into the Consolidated Action is filed in, or transferred to, this District. If the Court determines that the case is related and should be consolidated, the clerk shall:

- a. place a copy of this Order in the separate file for such action;
- b. serve on Plaintiffs' counsel in the new case a copy of this Order;
- c. direct that this Order be served upon defendants in the new case; and
- d. make the appropriate entry in the Master Docket.

4. A Consolidated Complaint shall be filed within forty-five (45) days after entry of an order appointing interim class counsel in the Consolidated Action.

5. Google shall not be required to respond to the complaint in any action consolidated into this action, other than the Consolidated Complaint.

6. Google shall respond to the Consolidated Complaint within sixty (60) days of the filing thereof. If Google files a motion to dismiss the Consolidated Complaint, Plaintiffs shall file their papers in opposition to Google's motion to dismiss within forty-five (45) days of the filing thereof. Google shall file its reply brief within thirty (30) days of the filing of Plaintiffs' opposition papers.

7. Plaintiffs shall promptly confer on a leadership structure and file any stipulation or motion within five (5) business days after entry of the Order consolidating all actions.

IT IS SO STIPULATED

Dated: August 23, 2023

BURSOR & FISHER, P.A.

By: */s/ Joel D. Smith*
Joel D. Smith

Attorneys for Plaintiff Smith and the Class

Dated: August 23, 2023

BURSOR & FISHER, P.A.

By: */s/ Joel D. Smith*
Joel D. Smith

Attorneys for Adams Plaintiffs and the Class

Dated: August 23, 2023

WILLKIE FARR & GALLAGHER LLP

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Benedict Hur
Simona Agnolucci
Eduardo E. Santacana
Joshua Anderson
Naiara Toker

1 **CERTIFICATION OF COMPLIANCE WITH CIVIL LOCAL RULE 5-1(i)(3)**

2 I hereby certify that pursuant to Civil Local Rule 5-1(i)(3), I have obtained the authorization
3 from the above signatories to file the above-referenced document, and that the above signatories
4 concur in the filing's content.

5 */s/ Joel D. Smith*
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[PROPOSED] ORDER

PURSUANT TO STIPULATION, IT IS SO ORDERED.

Dated: _____, 2023

Hon. P. Casey Pitts,
United States District Court Judge